



THE EFFECT OF ACCOUNTING INFORMATION TOWARDS THE  
MALAYSIAN FOOD AND BEVERAGES  
INDUSTRY SHARE PRICE

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## TABLE OF CONTENTS

	<b>Page</b>
TITLE PAGE	i
DECLARATION OF ORIGINAL WORK	ii
LETTER OF SUBMISSION	iii
ACKNOWLEDGEMENT	iv
TABLE OF CONTENTS	v
LIST OF TABLES	ix
LIST OF FIGURES	x
LIST OF ABBREVIATION	xi
ABSTRACT	xii

### **CHAPTER 1: INTRODUCTION**

1.0	Introduction	1
1.1	Background of study	1
1.2	Problem statement	3
1.3	Scope of study	5
1.4	Research objectives	6
1.4.1	General Objectives	6
1.4.2	Specific Objectives	6
1.5	Limitation of study	7
1.5.1	The Data Constraint	7
1.5.2	The Availability of information	7
1.6	Definitions of Terms	7
1.7	Significant of study	8
1.8	Comparison of study	8

1.9	Organization of study	9
1.10	Chapter summary	9

## **CHAPTER 2: LITERATURE REVIEW**

2.0	Introduction	10
2.1	Random Walk Theory	10
2.2	Capital Asset Pricing Model	11
2.3	Ohlson Theory of Valuation	11
2.4	Concept of Accounting Information and Share Price	12
2.4.1	The Relationship between return on equity with share price	13
2.4.2	The Relationship between the dividend per share and share price	14
2.4.3	The Relationship between the earnings per share and share price	14
2.5	Chapter summary	15

## **CHAPTER 3: RESEARCH METHODOLOGY**

3.0	Introduction	16
3.1	Data collection Method	16
3.1.1	Secondary Data	16
3.2	Sampling Design	17
3.2.1	Target Populations	17
3.2.2	Sampling size	17
3.2.3	Sampling technique	17
3.3	Data Measurement	18
3.4	Theoretical Framework	19
3.5	Research design	20
3.6	Empirical analysis framework	20
3.6.1	Transformation into Log	21

## ABSTRACT

The study main purpose is to empirically examine the relationship between the accounting information variables consist of the return on equity (ROE), dividend per share (DPS) and earnings per share (EPS) towards share price of Malaysian Food Industry listed in Bursa Malaysia. There are other studies had been undertaken to identify the relationship but this study is focusing and further tested by using the three chosen accounting information variables.. The study are using the data of 20 companies taken from Bursa Malaysia in the period of year 2011 until 2015. Thus, the study has been made by using the collected data which then be examined through the panel data analysis. The results confirmed that return on equity have a major part in determining the share price while dividend per share and earnings per share is not significant towards the share price.

Keywords: *Accounting Information, Bursa Malaysia, Share Price, Stock Value*